



General Assembly

February Session, 2002

**Amendment**

LCO No. 1978



Offered by:

SEN. GUGLIELMO, 35<sup>th</sup> Dist.

To: Subst. Senate Bill No. 37

File No. 3

Cal. No. 23

**"AN ACT CONCERNING THE RATES OF STATE CIGARETTE TAXES."**

1 After the last section, insert the following:

2 "Sec. 4. Subsection (b) of section 12-326a of the general statutes is  
3 repealed and the following is substituted in lieu thereof (*Effective April*  
4 *3, 2002*):

5 (b) In the absence of the filing with the Commissioner of Revenue  
6 Services of satisfactory proof of a lesser or higher cost of doing  
7 business, such cost shall be presumed to be (1) in the case of a  
8 stamping agent who is selling cigarettes to subjobbers and chain stores,  
9 (A) seven-eighths of one per cent of the basic cost of cigarettes to such  
10 stamping agent plus (B) the cost of cartage to such subjobbers and  
11 chain stores, if performed or paid for by such stamping agent, which,  
12 absent satisfactory proof to the contrary shall be presumed to be three-  
13 fourths of one per cent of the basic cost of cigarettes to such stamping  
14 agent; or (2) in the case of a stamping agent who is selling cigarettes to

15 dealers, (A) five and three-fourths per cent of the basic cost of  
16 cigarettes to such stamping agent plus (B) the cost of cartage to such  
17 dealers, if performed or paid for by such stamping agent, which,  
18 absent satisfactory proof to the contrary shall be presumed to be three-  
19 fourths of one per cent of the basic cost of cigarettes to such stamping  
20 agent; (3) in the case of a subjobber who is selling cigarettes to dealers,  
21 (A) [~~four and seven-eighths~~] five and three-eighths per cent of the  
22 basic cost of cigarettes to the stamping agent plus (B) the cost of  
23 cartage to such dealers, if performed or paid for by such subjobber,  
24 which, absent satisfactory proof to the contrary shall be presumed to  
25 be three-fourths of one per cent of the basic cost of cigarettes to the  
26 stamping agent; (4) in the case of a dealer, [~~eight~~] twelve per cent of the  
27 sum of (A) the basic cost of cigarettes to the stamping agent plus (B)  
28 the cost of doing business by the stamping agent with respect to  
29 cigarettes sold to dealers; and (5) in the case of sales at retail by a  
30 stamping agent, subjobber or chain store, the cost to the stamping  
31 agent, subjobber or chain store, as the case may be, shall be the same as  
32 the cost to the dealer."